IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.2224 OF 2006
IN
INCOME TAX APPEAL LODGING NO.1041 OF 2006

The Director of Income Tax (E).....Appellant

Vs.

R.D. Tata Trust ....Respondent

Mr. R.K. Sharma, for the Appellant.

CORAM : F.I. REBELLO &
R.S. MOHITE, JJ.
DATED : 10TH DECEMBER 2007

P.C.

. There is a delay of 321 days in preferring the Appeal. As earlier affidavit filed did not disclose sufficient cause an additional affidavit has been filed today by Shri A.N. Paranjpe.

. It was being earlier pointed out on behalf of the Department that there were administrative difficulties because the papers had to be forwarded to the Law Ministry. This Court considering those administrative difficulties had condoned the delay of upto 200 days as a matter of course on some cause being shown. The practise of the matter being referred to the Law Ministry ceased from December, 2005. Yet we find that matter after matter appeals are filed beyond time as if there is no law of limitation for the Income Tax Department. It is not possible to consonance such delay, in the absence of showing sufficient cause. However, at the same time on account of the inaction or

non-action for whatever reason extraneous or otherwise, if Appeals are not filed on time it is not possible to dismiss every Appeal as it involves revenue. Considering the above facts and circumstances and considering the cause shown we condone the delay subject to costs of Rs.5,000/- to be paid by the Appellant to Respondent No.1. The said costs to be recovered from the Officers concerned. The Appellant to file in this Court the receipt of the costs paid to respondent No.1 within thirty days from today.

. With the above observations Notice of Motion made absolute. Office to register the Appeal.

(R.S.MOHITE, J.) **(F.I. REBELLO, J)**